

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



04/27/2012

Signature of Presiding Judge of Court Executive

Date

LAKE

Court

2011/12 QTR3

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

LAKE

 Court
 2011/12 QTR3

 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	39	39	36	

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Lake Superior Court
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended Mar										
Fiscal Year 2011/12										
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 901,315	\$ 92,532					\$ 993,847	\$ 2,350,184	\$ 869,112	\$ 1,209,313
Traffic & Other Infractions	\$ 113,554						\$ 113,554		\$ 95,626	\$ 138,573
Other Criminal Cases	\$ 253,173	\$ 23,750					\$ 276,923		\$ 397,156	\$ 617,374
Civil	\$ 18,036	\$ 74,678					\$ 92,714	\$ 116,278	\$ 208,681	\$ 350,860
Family & Children Services	\$ 134,052	\$ 117,769			\$ 20,186		\$ 272,007	\$ 367,215	\$ 321,402	\$ 516,491
Probate, Guardianship & Mental Health Services	\$ 641	\$ 34,020					\$ 34,661	\$ 75,000	\$ 50,110	\$ 103,970
Juvenile Dependency Services	\$ 1,226	\$ 861					\$ 2,087	\$ 4,300	\$ 22,439	\$ 31,687
Juvenile Delinquency Services	\$ 3,802	\$ 800					\$ 4,602	\$ 12,000	\$ 30,423	\$ 51,326
Other Court Operations	\$ 153,336						\$ 153,336	\$ 42,940	\$ 134,595	\$ 207,753
Court Interpreters	\$ 5,872	\$ 68,782				\$ (608)	\$ 74,046	\$ 127,500	\$ 112,004	\$ 111,422
Jury Services	\$ 2,393		\$ 25,932				\$ 28,325	\$ 48,000	\$ 51,640	\$ 89,896
Security	\$ 0	\$ 138,492					\$ 137,529	\$ 210,880	\$ 306,189	\$ 681,398
Trial Court Operations Program	\$ 1,587,401	\$ 551,883	\$ 25,932		\$ 20,186	\$ (1,571)	\$ 2,183,632	\$ 3,354,297	\$ 2,599,376	\$ 4,110,063
Enhanced Collections										
Other Non-Court Operations	\$ 5,859	\$ 1,038					\$ 6,897	\$ 2,550	\$ 5,626	\$ 25,949
Non-Court Operations Program	\$ 5,859	\$ 1,038					\$ 6,897	\$ 2,550	\$ 5,626	\$ 25,949
Executive Office										
Fiscal Services	\$ 229,420	\$ 172			\$ (3,793)		\$ 225,799	\$ 328,260	\$ 145,786	\$ 200,536
Human Resources	\$ 87,626	\$ 2,950			\$ (2,543)		\$ 88,033	\$ 124,520	\$ 98,321	\$ 169,094
Business & Facilities Services	\$ 58,776	\$ 450			\$ (2,902)		\$ 56,325	\$ 11,050	\$ 92,559	\$ 114,012
Information Technology	\$ 75,577	\$ 136,766			\$ (3,240)		\$ 133,526	\$ 316,884	\$ 119,489	\$ 194,002
Court Administration Program	\$ 451,399	\$ 295,512			\$ (7,708)		\$ 363,381	\$ 481,484	\$ 249,081	\$ 418,486
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,044,659	\$ 988,572	\$ 25,932		\$ 0	\$ (1,571)	\$ 3,057,593	\$ 4,617,045	\$ 3,310,237	\$ 5,232,142

Lake Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended Mar									
Fiscal Year 2011/12								2010/11	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 149,578	\$ (1,106)	\$ (177,319)				\$ 1,331	\$ (27,517)	\$ (2,760)
Payroll	\$ (2,888)						\$ 0	\$ (2,888)	\$ (2,795)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 206,385	\$ 206,385	\$ 627,482
Credit Card									
Cash on Hand	\$ 1,200							\$ 1,200	\$ 1,200
Cash with County									
Cash Outside of the AOC							\$ 120,547	\$ 120,547	\$ 184,987
Total Cash	\$ 147,890	\$ (1,106)	\$ (177,319)				\$ 328,282	\$ 297,727	\$ 808,114
Short Term Investment	\$ 507,836						\$ 69,288	\$ 578,924	\$ 516,416
Investment in Financial Institution									
Total Investments	\$ 507,836						\$ 69,288	\$ 578,924	\$ 516,416
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 98,221	\$ 172	\$ 159,427					\$ 257,819	\$ 216,401
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 217
Due From Other Governments	\$ 115	\$ 0						\$ 115	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 57							\$ 57	
Total Receivables	\$ 98,393	\$ 172	\$ 159,427				\$ 0	\$ 257,981	\$ 216,618
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 951
Salary and Travel Advances	\$ 0							\$ 0	\$ 77
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 1,028
Other Assets									
Total Other Assets									
Total Assets	\$ 753,918	\$ (934)	\$ (17,892)				\$ 397,550	\$ 1,132,642	\$ 1,542,177
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 34,686		\$ 0				\$ 0	\$ 34,686	\$ 37,087
Due to Other Funds	\$ 0		\$ 0				\$ 57	\$ 57	\$ 217
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 70,605	\$ 70,605	\$ 74,341
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 0	\$ 0	
Sales and Use Tax	\$ 37							\$ 37	
Interest							\$ 32	\$ 32	\$ 99
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 34,723		\$ 0				\$ 70,694	\$ 105,417	\$ 111,745
Civil							\$ 114,798	\$ 114,798	\$ 556,047
Criminal							\$ 79,165	\$ 79,165	\$ 52,233
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 120,547	\$ 120,547	\$ 184,987
Trust Interest Payable							\$ 6,294	\$ 6,294	\$ 14,991
Miscellaneous Trust									
Total Trust Deposits							\$ 320,804	\$ 320,804	\$ 808,258
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 608							\$ 608	\$ 2,870
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 608							\$ 608	\$ 2,870
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 5,280							\$ 2,353	\$ 8,603
Jury Fees - Non-Interest							\$ 3,300	\$ 3,300	\$ 2,250
Fees - Partial Payment & Overpayment							\$ 400	\$ 400	
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,280						\$ 6,053	\$ 11,333	\$ 10,853
Total Liabilities	\$ 40,611		\$ 0				\$ 397,550	\$ 438,162	\$ 933,728
Fund Balance - Nonspendable	\$ 0							\$ 797	\$ 150,880
Fund Balance - Restricted		\$ 797						\$ 797	
Fund Balance - Committed	\$ 264,924							\$ 264,924	
Fund Balance - Assigned	\$ 216,371							\$ 216,371	
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 232,012	\$ (1,731)	\$ (17,892)					\$ 212,388	\$ 457,770
Total Fund Balance	\$ 713,307	\$ (934)	\$ (17,892)					\$ 694,480	\$ 608,450
Total Liabilities and Fund Balance	\$ 753,918	\$ (934)	\$ (17,892)				\$ 397,550	\$ 1,132,642	\$ 1,542,177

Lake Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	Fiscal Year 2011/12							2010/11		
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 2,786,897						\$ 2,786,897	\$ 3,646,068	\$ 3,339,201	\$ 4,448,074
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 8,623	\$ 0	\$ 8,623
Judicial Administration Efficiency & Mod Fund	\$ 29,500						\$ 29,500	\$ 65,922	\$ 59,104	\$ 112,599
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000
Court Interpreter (45.45)	\$ 70,575						\$ 70,575	\$ 126,000	\$ 99,567	\$ 106,152
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 57,806						\$ 57,806	\$ 119,514	\$ 80,277	\$ 132,678
Other Miscellaneous	\$ 406						\$ 406			
	\$ 2,967,684						\$ 2,967,684	\$ 3,996,127	\$ 3,589,670	\$ 4,838,126
Grants										
AB 1058 Commissioner/Facilitator			\$ 159,427				\$ 159,427	\$ 222,001	\$ 167,941	\$ 240,627
Other AOC Grants			\$ 0				\$ 0	\$ 12,000		\$ 12,000
Non-AOC Grants										
			\$ 159,427				\$ 159,427	\$ 234,001	\$ 167,941	\$ 252,627
Other Financing Sources										
Interest Income	\$ 10,341	\$ 0					\$ 10,342	\$ 1,500	\$ 1,806	\$ 2,300
Investment Income										
Donations	\$ 3,612						\$ 3,612			
Local Fees									\$ 44	\$ 50
Non-Fee Revenues	\$ 18,961						\$ 18,961	\$ 9,500	\$ 8,362	\$ 10,000
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 97,826						\$ 97,826		\$ 5,934	
County Program - Restricted		\$ 1,281					\$ 1,281	\$ 2,000	\$ 1,114	\$ 2,000
Reimbursement Other	\$ 10,836	\$ 0					\$ 10,836	\$ 19,296	\$ 2,297	\$ 6,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 14						\$ 14		\$ 39	\$ 20
	\$ 141,591	\$ 1,281					\$ 142,871	\$ 32,296	\$ 19,397	\$ 20,370
Total Revenues	\$ 3,109,274	\$ 1,281	\$ 159,427				\$ 3,260,962	\$ 4,262,424	\$ 3,768,007	\$ 5,111,123
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,347,892	\$ 2,572	\$ 74,384				\$ 1,424,849	\$ 2,025,036	\$ 1,433,725	\$ 2,099,314
Temp Help	\$ 33,699						\$ 33,699	\$ 54,558	\$ 22,380	\$ 28,928
Overtime	\$ 1,177						\$ 1,177	\$ 5,000	\$ 2,011	\$ 3,500
Staff Benefits	\$ 548,263	\$ 946	\$ 35,928				\$ 585,135	\$ 870,440	\$ 607,086	\$ 889,318
	\$ 1,830,831	\$ 3,518	\$ 110,310				\$ 2,044,659	\$ 2,955,034	\$ 2,065,204	\$ 3,021,060
Operating Expenses and Equipment										
General Expense	\$ 66,622		\$ 3,859				\$ 70,481	\$ 175,727	\$ 84,903	\$ 141,788
Printing	\$ 7,776		\$ 172				\$ 7,948	\$ 17,000	\$ 11,456	\$ 19,500
Telecommunications	\$ 14,928		\$ 129				\$ 15,057	\$ 23,000	\$ 17,789	\$ 40,141
Postage	\$ 15,701		\$ 3,452				\$ 19,153	\$ 31,000	\$ 22,271	\$ 31,800
Insurance	\$ 2,029						\$ 2,029	\$ 2,600	\$ 1,921	\$ 1,957
In-State Travel	\$ 7,063		\$ 1,808				\$ 8,872	\$ 20,500	\$ 8,663	\$ 24,130
Training	\$ 6,118		\$ 475				\$ 6,593	\$ 14,000	\$ 7,742	\$ 22,485
Security Services	\$ 122,064		\$ 11,366				\$ 133,430	\$ 205,800	\$ 303,826	\$ 670,269
Facility Operations	\$ 30,616		\$ 5,149				\$ 35,765	\$ 109,200	\$ 66,618	\$ 108,256
Utilities	\$ 331		\$ 35				\$ 366	\$ 2,000	\$ 1,062	\$ 2,166
Contracted Services	\$ 565,055		\$ 16,897				\$ 581,952	\$ 875,831	\$ 601,433	\$ 960,126
Consulting and Professional Services	\$ 18,204		\$ 1,609				\$ 17,814	\$ 30,000	\$ 11,554	\$ 22,275
Information Technology	\$ 85,899		\$ 2,072				\$ 87,971	\$ 104,853	\$ 76,854	\$ 105,409
Major Equipment										
Other Items of Expense	\$ 1,343						\$ 1,343	\$ 2,500	\$ 1,222	\$ 2,600
	\$ 941,750		\$ 46,823				\$ 988,572	\$ 1,814,011	\$ 1,217,345	\$ 2,152,882
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 25,932						\$ 25,932	\$ 48,000	\$ 30,083	\$ 58,200
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (20,186)		\$ 20,186				\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (1,571)						\$ (1,571)		\$ (2,996)	
	\$ 4,176		\$ 20,186				\$ 24,362	\$ 48,000	\$ 27,667	\$ 58,200
Total Expenditures	\$ 2,876,756	\$ 3,518	\$ 177,510				\$ 3,057,593	\$ 4,817,045	\$ 3,310,237	\$ 5,232,142
Excess (Deficit) of Revenues Over Expenditures	\$ 232,518	\$ (2,237)	\$ (17,083)				\$ 212,368	\$ (354,621)	\$ 457,770	\$ (121,019)
Operating Transfers In (Out)	\$ (506)	\$ 506					\$ 0		\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 481,295	\$ 797	\$ 0				\$ 482,092	\$ 482,092	\$ 150,680	\$ 150,680
Ending Balance (Deficit)	\$ 713,307	\$ (934)	\$ (17,083)				\$ 694,460	\$ 137,471	\$ 608,450	\$ 29,661